



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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April 3, 2008

TO: Supervisor Yvonne B. Burke, Chair
Supervisor Gloria Molina
Supervisor Zev Yaroslavsky
Supervisor Don Knabe
Supervisor Michael D. Antonovich

FROM: Wendy L. Watanabe *Wendy L. Watanabe*
Acting Auditor-Controller

SUBJECT: **WILLIAM S. HART UNION HIGH SCHOOL DISTRICT CONTRACT – A
COMMUNITY AND SENIOR SERVICES WORKFORCE INVESTMENT
ACT PROGRAM PROVIDER**

We have conducted a program, fiscal and administrative contract review of William S. Hart Union High School District (Hart or Agency), a Community and Senior Services (CSS) Workforce Investment Act (WIA) program provider.

Background

CSS contracts with Hart, an educational institution, to provide and operate the WIA Youth Program. The WIA Youth Program is a comprehensive training and employment program for in-school and out-of-school youth ages 14 to 21 years old. Hart's office is located in the Fifth District.

Hart is compensated on a cost reimbursement basis and has a contract for \$164,517 for Fiscal Year (FY) 2007-08.

Purpose/Methodology

The purpose of the review was to determine whether Hart complied with its FY 2007-08 contract terms and appropriately accounted for and spent WIA funds in providing the services outlined in their County contract. We also evaluated the adequacy of the

Agency's accounting records, internal controls and compliance with federal, State, and County guidelines. In addition, we interviewed a number of the Agency's staff and clients.

Results of Review

Generally, Hart maintained sufficient internal controls over its business operations. However, Hart did not implement six (50%) of the 12 recommendations including not repaying CSS \$9,397 for the unsupported expenditures identified in the prior year's monitoring review. In addition, Hart billed CSS an additional \$6,652 in unsupported and unallowable expenditures during the current monitoring review. Subsequent to our review, Hart provided additional documentation to support \$4,127 in expenditures reducing the unsupported and unallowable amount to \$2,525.

In addition, Hart did not always comply with WIA and County contract requirements. For example, Hart:

- Did not maintain appropriate documentation for two (20%) of the ten participants sampled to support their eligibility.
- Did not accurately report the program activities on the Job Training Automation system for three (30%) of the ten participants sampled.
- Did not obtain prior written approval from CSS to transfer property purchased with WIA funds to their subcontractor.
- Did not adequately monitor the subcontractor providing WIA program services as required by the County contract.
- Did not meet the performance outcome measures for participants exiting the program as outlined in the County contract for FY 2006-07.

Details of our review along with recommendations for corrective action are attached.

Review of Report

We discussed our report with Hart and CSS on March 12, 2008. In their attached response, Hart indicated that they implemented a self-monitoring system for their subcontractor. However, Hart was unable to provide documentation to support their subcontractor's billed activities. Hart also indicated that a verbal approval was obtained from CSS for the transfer of property. However, the County contract requires a written approval for the transfer of property.

In addition, Hart indicated that adequate documentation was provided to support \$6,652 in unsupported and unallowable expenditures. However, as indicated in our report, the additional documentation supported only \$4,127 of the \$6,652. We explained to the Agency why we did not accept the documentation to support the remaining \$2,525.

We thank Hart for their cooperation and assistance during this review. Please call me if you have any questions or your staff may contact Don Chadwick at (626) 293-1102.

WLW:MMO:DC

Attachment

c: William T Fujioka, Chief Executive Officer
Cynthia Banks, Director, Department of Community and Senior Services
Kevin Sarkissian, Program Director, William S. Hart Union High School District
Public Information Office
Audit Committee

**WORKFORCE INVESTMENT ACT PROGRAM
WILLIAM S. HART UNION HIGH SCHOOL DISTRICT
FISCAL YEAR 2007-08**

ELIGIBILITY

Objective

Determine whether William S. Hart Union High School District (Hart or Agency) provided services to individuals that meet the eligibility requirements of the Workforce Investment Act (WIA).

Verification

We reviewed the case files for ten (24%) of the 41 participants that received services between July and November 2007 for documentation to confirm their eligibility for WIA services.

Results

Hart did not maintain appropriate documentation to support the eligibility of two (20%) of the ten participants sampled. Specifically, Hart did not maintain proof of income and/or documentation to support the participants' family size as required by WIA guidelines. Based on the documentation in the case file, we could not determine the total cost expended on the ineligible individuals. Hart may have incurred costs associated with providing program services to the ineligible individuals, such as staff time.

Recommendations

Hart management:

- 1. Determine the total costs expended for the ineligible individuals and repay Community and Senior Services (CSS).**
- 2. Ensure that staff obtain the appropriate documentation from the participants to determine the participants' eligibility for program services prior to enrollment.**

BILLED SERVICES/CLIENT VERIFICATION

Objective

Determine whether the Agency provided the services in accordance with the County contract and WIA guidelines. In addition, determine whether the participants received the billed services.

Verification

We reviewed the documentation contained in the case files for ten (24%) participants that received services from July through November 2007. We also interviewed four participants/guardians.

Results

The four participants/guardians interviewed stated that the services they received met their expectations. However, Hart did not maintain a signed incentive policy to support the incentive provided to one (10%) of the ten participants sampled as required by WIA guidelines. Hart also did not accurately report the program activities, such as completion of leadership and supportive services on the Job Training Automation (JTA) system for three (30%) of the ten participants sampled. The JTA system is used by the State of California Employment Development Department and the Department of Labor to track WIA participant activities. This finding was also noted during the prior year's monitoring review.

Recommendations**Hart management:**

3. **Ensure that adequate documentation is maintained to support the program expenditures.**
4. **Ensure that staff accurately update the JTA system to reflect the participants' program activities.**

PERFORMANCE OUTCOMES**Objective**

Determine whether Hart met the planned performance outcomes as outlined in the County contract and accurately reported the performance outcomes reported to the Workforce Investment Board (WIB). The performance outcomes included measuring the number of participants that enrolled in the program, exited the program, completed training and/or gained employment.

Verification

At the time of our review, the performance outcomes for Fiscal Year (FY) 2007-08 were not available. As such, we compared the reported FY 2006-07 performance outcomes to the planned performance measures outlined in the County contract and the program activities reported on the Job Training Automation (JTA) system. In addition, we reviewed the documentation contained in the case files for three (21%) of the 14

program participants reported as having completed training and/or placed in employment during FY 2006-07.

Results

Generally, Hart's FY 2006-07 actual performance outcomes were accurately reported to the Workforce Investment Board and the case files contained documentation to support the program activities reported on the JTA system.

Hart met three (75%) of the four planned performance outcomes in the County contract. Hart did not meet one of the four performance measures which required measuring the number of participants that exited the program.

Recommendation

5. Hart management ensure that the Agency meets their minimum performance measures as indicated in the County contract.

CASH/REVENUE**Objective**

Determine whether cash receipts and revenue are properly recorded in the Agency's records and deposited timely in their bank account. In addition, determine whether there are adequate controls over cash, petty cash and other liquid assets.

Verification

We interviewed Agency personnel and reviewed financial records. We also reviewed the Agency's November 2007 bank reconciliation.

Results

Hart maintained adequate controls to ensure that revenue was properly recorded and deposited in a timely manner.

Recommendation

There are no recommendations for this section.

EXPENDITURES/PROCUREMENT**Objective**

Determine whether program related expenditures are allowable under the County contract, properly documented and accurately billed.

Verification

We interviewed Agency personnel, reviewed financial records and reviewed documentation to support 12 non-payroll expenditure transactions billed by the Agency for August and October 2007, totaling \$11,805.

Results

Generally, Hart's expenditures were supported by documentation as required. However, Hart did not maintain adequate documentation to support travel expenditures and inappropriately billed CSS for prior year's expenditures, totaling \$74. Similar findings were noted in the prior year's monitoring report.

Recommendations**Hart management:**

- 6. Repay CSS \$74.**
- 7. Ensure that expenditures charged to the WIA program are for costs incurred during the contract period.**

ADMINISTRATIVE CONTROLS/CONTRACT COMPLIANCE**Objective**

Determine whether the Agency maintained sufficient administrative controls over its business operations. In addition, determine whether the Agency is in compliance with other program and administrative requirements.

Verification

We interviewed Agency personnel, reviewed their policies and procedures manuals, conducted an on-site visit and tested transactions in various non-cash areas such as expenditures, payroll and personnel.

Results

Generally, Hart maintained sufficient internal controls over its business operations. However, Hart did not always comply with County contract requirements. Specifically:

- Hart's personnel policies and procedures manual did not require performance evaluations to be performed on an annual basis. However, the County Contract requires an annual performance evaluation be conducted on all permanent employees.

- Hart did not adequately monitor the subcontractor providing WIA program services as required by the County contract. Specifically, Hart did not have established monitoring policies and procedures, adequate monitoring instruments or written reports summarizing the results of the monitoring reviews. A similar finding was noted during the prior year's monitoring review.

Recommendations**Hart management:**

8. **Revise personnel policy to comply with County requirements and distribute to staff.**
9. **Establish monitoring policies and procedures to ensure that subcontractors are adequately monitored and in compliance with County contract requirements.**

FIXED ASSETS AND EQUIPMENT**Objective**

Determine whether Hart's fixed assets and equipment purchased with WIA funds are used for the WIA program and are safeguarded.

Verification

We interviewed Agency personnel and reviewed the Agency's equipment and inventory listing. In addition, we performed a physical inventory and reviewed the usage of items purchased with WIA funds, totaling \$11,626.

Results

Hart used the 16 assets purchased with WIA funding for the WIA program. However, Hart transferred custody of 17 items to the Agency's subcontractor without prior approval from CSS as required by the County contract. In addition, Hart's equipment and inventory listing did not contain all the required information, such as serial number and cost of the property as required by federal regulations. This finding was also noted during the prior year's monitoring review.

Recommendations**Hart management:**

10. **Obtain written approval from CSS prior to transferring of property.**

- 11. Ensure that the Agency's equipment and inventory listing is complete and contains all the required information.**

PAYROLL AND PERSONNEL

Objective

Determine whether payroll expenditures were appropriately charged to the WIA program. In addition, determine whether personnel files are maintained as required.

Verification

We traced the payroll expenditures invoiced for two employees totaling \$3,634 for September 2007 to the Agency's payroll records and time reports. We also traced the payroll expenditures invoiced for 23 participants totaling \$11,468 for August and October 2007 to the Agency's payroll records and time reports. We also interviewed one staff and reviewed the personnel files for the three employees assigned to the WIA program.

Results

Hart billed CSS \$584 in unsupported payroll expenditures. Specifically:

- Hart did not maintain timecards and/or the participants did not sign timecards for \$537 in payroll expenditures billed to CSS.
- Hart's employee timecards did not support the payroll expenditures billed for one employee which totaled \$47.

In addition, Hart did not conduct an annual performance evaluation for one (33%) of the three employees assigned to the WIA program since May 2006. A similar finding was also noted during the prior year's monitoring report.

Subsequent to our review, Hart completed the annual performance evaluation for the one employee.

Recommendations

Hart management:

- 12. Repay CSS \$584.**

- 13. Ensure that performance evaluations are prepared annually and maintained in the personnel files.**

COST ALLOCATION PLAN

Objective

Determine whether Hart's Cost Allocation Plan was prepared in compliance with the County contract and the Agency used the plan to appropriately allocate shared program expenditures.

Verification

We reviewed the Cost Allocation Plan and reviewed a sample of expenditures incurred by the Agency in August, September and October 2007 to ensure that the expenditures were properly allocated to the Agency's programs.

Results

Hart's Cost Allocation Plan was prepared in compliance with the County contract. However, Hart did not comply with their Cost Allocation Plan and billed their Program Director's payroll based on budgeted amounts at the end of the fiscal year not actual costs as required.

Recommendation

- 14. Hart management ensure that program expenditures are allocated in compliance with the Agency's Cost Allocation Plan.**

CLOSE-OUT REVIEW

Objective

Determine whether the Agency's Fiscal Year (FY) 2006-07 final close-out invoice reconciled to the Agency's financial accounting records.

Verification

We traced the Agency's FY 2006-07 general ledger to the Agency's final close-out invoice for FY 2006-07. In addition, we reviewed a sample of expenditures incurred from March through June 2007.

Results

Hart billed CSS \$6,652 in unsupported and unallowable expenditures. Specifically, Hart:

- Did not maintain approved timecards and other payroll records to support their subcontractor's expenditures totaling \$4,125.

- Exceeded their budgeted amounts by \$1,739. The County contract requires contractors to request for reimbursement for actual expenditures incurred during the program year not to exceed budgeted amounts.
- Did not maintain adequate documentation, such as signed timecards to support the participants' wages billed to CSS totaling \$353.
- Did not maintain adequate documentation, such as mileage claims with addresses of origin and/or destination to support travel expenditures totaling \$237.
- Did not maintain adequate documentation to support expenditures for a conference attended totaling \$198. According to Agency personnel, Hart allocated \$198 of their \$790 conference costs based on an employee's verbal estimate without any supporting documentation indicating how much of the conference related to the WIA Program.

Subsequent to our review, Hart provided additional documentation to support \$4,127 of the \$6,652 in unsupported and unallowable expenditures.

Recommendations

Hart management:

15. Repay CSS \$2,525

16. Ensure that expenditures do not exceed budgeted amounts.

PRIOR YEAR FOLLOW-UP

Objective

Determine the status of the recommendations reported in the prior monitoring review completed by the Auditor-Controller.

Verification

We verified whether the outstanding recommendations from FY 2006-07 monitoring review were implemented. The report was issued on May 8, 2007.

Results

The prior year's monitoring report contained 12 recommendations. Hart implemented four recommendations. As previously indicated, the findings related to Recommendations 4, 7, 9, 11 and 13 were also noted during our prior monitoring review. The remaining three recommendations which were not implemented required the Agency to repay CSS \$9,397 and/or to work with CSS to obtain approval for

equipment purchases and implement the outstanding recommendation from FY 2005-06 monitoring report.

Recommendations

Hart management:

- 17. Immediately repay CSS \$9,397.**
- 18. Implement the outstanding recommendations from the prior year's monitoring report.**

WILLIAM S. HART UNION HIGH SCHOOL DISTRICT



March 25, 2008

J. Tyler McCauley
Auditor-Controller
Department of Auditor-Controller
500 West Temple Street, Room 525
Los Angeles, CA 90012-2766

Subject: WIA Contract #20089 Findings Report

Dear J. Tyler McCauley,

This letter serves to inform the Los Angeles County Department of Auditor Controller, Contract Management Division, that the William S. Hart Union High School District and its subcontractor have thoroughly examined the Auditor-Controller's findings report "Revision 3" dated 3/20/07, and are satisfied with the document in its current state, as pertaining to records and policy implementation for WIA Youth Contract #20089 for fiscal year ending June 30, 2005.

While conceding the document in its current state, The William S. Hart Union High School District and its subcontractor intend to pursue accommodations with regard to disallowed costs and subsequent repayment recommendations for said fiscal year.

We thank you for this opportunity to strengthen our program, and for your time and continued consideration.

Respectfully yours,

Kevin Sarkissian
WIA Coordinator
William S Hart UHSD
(661) 259-0034 X 525

cc Portia Board

**WORKFORCE INVESTMENT ACT PROGRAM
WILLIAM S. HART UNION HIGH SCHOOL DISTRICT
FISCAL YEAR 2007-08**

CORRECTIVE ACTION PLAN

ELIGIBILITY

Results

Hart did not maintain appropriate documentation to support the eligibility of two (20%) of the ten participants sampled. Specifically, Hart did not maintain proof of income and/or documentation to support the participants' family size as required by WIA guidelines. Based on the documentation in the case file, we could not determine the total cost expended on the ineligible individuals. Hart may have incurred direct and indirect costs associated with providing program services to the ineligible individuals, such as staff time.

Recommendations

Hart Management:

1. Determine the total costs expended for the ineligible individuals and repay Community and Senior Services (CSS).
2. Ensure that staff obtain the appropriate documentation from the participants to determine the participants' eligibility for program services prior to enrollment.

Action

1. Hart management has determined the program cost in this finding to be negligible since: 1) Numerous potential participants were seen in the same session, and 2) The clients in question received no additional program services.
2. Hart management has implemented a system of quarterly review to ensure eligibility of all program participants.

BILLED SERVICES/CLIENT VERIFICATION

Results

The four participants/guardians interviewed stated that the services they received met their expectations. However, Hart did not maintain a signed incentive policy to support the incentive provided to one (10%) of the ten participants sampled as required by WIA guidelines. Hart also did not accurately report the program activities, such as completion of leadership and supportive services, on the Job

Training Automation (JTA) system for three (30%) of the ten participants sampled. The JTA system is used by the State of California Employment Development Department and the Department of Labor to track WIA participant activities. This finding was also noted during the prior year's monitoring review.

Recommendations

Hart management:

3. Ensure that adequate documentation is maintained to support the program expenditures.
4. Ensure that staff accurately update the JTA system to reflect the participants' program activities.

Action

3. Hart management has implemented a written incentive policy which will be signed by all future participants at the time of intake.
4. Hart management will verify accuracy and timeliness of all JTA entries on a quarterly basis.

PERFORMANCE OUTCOMES

Results

Generally, Hart's FY 2006-07 actual performance outcomes were accurately reported to the WIB and the case files contained documentation to support the program activities reported on the JTA system.

Hart met three (75%) of the four planned performance measures outlined in the County contract. However, Hart did not obtain 85% of the planned exits, one of the four performance measures outlined in the County contract, as required. Specifically, Hart's actual exits totaled 14 (41%) of the 34 planned exits during FY 2006-07. Exiting the participants from the program triggers performance outcomes.

Recommendation

5. Hart management ensure that the minimum performance measures are obtained as required by the County contract.

Action

5. Hart will monitor client participation in order to ensure minimum performance accountability.

EXPENDITURES/PROCUREMENT

Results

Generally, Hart's expenditures were supported by documentation as required. However, Hart did not maintain adequate documentation, such as mileage claims with addresses of origin and/or destination, to support travel expenditures and inappropriately billed CSS for prior year's expenditures, totaling \$74. Similar findings were also noted in the prior year's monitoring report.

Recommendations

Hart management:

- 6. Repay CSS \$74.**
- 7. Ensure that expenditures charged to the WIA program are for costs incurred during the contract period.**

Action

- 6. WS Hart intends to request for an accommodation with regard to this finding, due to the nature of our close-out accounting procedures.**
- 7. Hart management will request quarterly expenditure reports from the District's accounting office to ensure all WIA revenue and expenditures are posted to the proper account period.**

ADMINISTRATIVE CONTROLS/CONTRACT COMPLIANCE

Results

Generally, Hart maintained sufficient internal controls over its business operations. However, Hart did not always comply with County contract requirements. Specifically:

- Hart's personnel policies and procedures manual did not require performance evaluations to be performed on an annual basis. However, the County Contract requires an annual performance evaluation be conducted on all permanent employees.
- Hart did not have established monitoring policies and procedures, adequate monitoring instruments or written reports summarizing the results of the monitoring reviews. As a result, Hart did not adequately monitor the subcontractor providing WIA program services as required by the County contract. Similar findings were also noted during the prior year's monitoring review.

Recommendations

Hart management:

- 8. Revise personnel policy to comply with County requirements and distribute to staff.**
- 9. Establish monitoring policies and procedures to ensure that subcontractors are adequately monitored and in compliance with County contract requirements.**

Actions

- 8. Hart management will maintain contract compliance by conducting annual evaluations on all employees.**
- 9. Contrary to highlighted findings, Hart management did implement a self-monitoring system for its sub-contractor subsequent to prior review which it found to be sufficient for monitoring sub-contractor activity. Future quality control measures will include an annual on-site inspection.**

FIXED ASSETS AND EQUIPMENT

Results

Hart used the 16 assets purchased with WIA funding for the WIA program. However, Hart transferred custody of 17 items to the Agency's subcontractor without prior approval from CSS as required by the County contract. In addition, Hart's equipment and inventory listing did not contain all the required information, such as serial number and cost of the property as required by federal regulations. This finding was also noted during the prior year's monitoring review.

Recommendations

Hart management:

- 10. Obtain prior written approval from CSS for the transfer of property.**
- 11. Ensure that the Agency's equipment and inventory listing is complete and contains all the required information.**

Actions

Hart management:

10. Did obtain prior verbal approval from Ms. Von Hurt at CSS, and sent subsequent written confirmation on July 17, 2007, for the transfer of property. Hart management is actively pursuing written authorization to support the inventory transfer.

11. Will update all inventory documentation to ensure that the Agency's equipment and inventory listing is complete and contains all required information.

PAYROLL AND PERSONNEL

Results

Hart overbilled CSS \$584 in unsupported payroll expenditures. Specifically:

- Hart did not maintain timecards and/or the participants did not sign timecards for \$537 in payroll expenditures billed to CSS.
- Hart's employee timecards did not support the payroll expenditures billed for one employee. Unsupported payroll expenditures totaled \$47.

In addition, Hart did not conduct an annual performance evaluation for one (33%) of the three employees assigned to the WIA program since May 2006. A similar finding was also noted during the prior year's monitoring report. Subsequent to our review, Hart completed the annual performance evaluation for the one employee.

Recommendations

Hart management:

12. Repay CSS \$584.

13. Ensure that performance evaluations are kept current and maintained in the personnel files.

Actions

Hart management:

12. WS Hart intends to request for an accommodation with regard to this finding, due to the nature of federal mandates in payroll accountability practices.

13. Hart management will maintain contract compliance by conducting annual evaluations on all employees.

COST ALLOCATION PLAN

Results

Hart's Cost Allocation Plan was prepared in compliance with the County contract. However, the Program Director's payroll expenditures are billed based on budgeted amounts at the end of the fiscal year not actual costs as required by the Agency's Cost Allocation Plan.

Recommendation

14. Hart management ensure that program expenditures are allocated in compliance with the Agency's Cost Allocation Plan.

Action

14. Hart management will monitor expenses quarterly in order to ensure that program expenditures are allocated in compliance with the Agency's Cost Allocation Plan.

CLOSE-OUT REVIEW

Results

Hart overbilled CSS \$6,652 in unsupported and unallowable expenditures. Specifically:

- Hart did not maintain adequate documentation, such as approved timecards and other payroll records, to support the subcontractor's expenditures totaling \$4,125.
- Hart exceeded budgeted amounts by \$1,739. The County contract requires contractors to request for reimbursement for actual expenditures incurred during the program year not to exceed budgeted amounts.
- Hart did not maintain adequate documentation, such as signed timecards to support the participant's wages billed to CSS totaling \$353.
- Hart did not maintain adequate documentation, such as mileage claims with addresses of origin and/or destination to support travel expenditures totaling \$237.

• *Hart did not maintain adequate documentation to support expenditures for a conference attended totaling \$198. According to Agency personnel, Hart allocated \$198 of their \$790 conferences costs based on an employee's verbal estimate. According to the Agency's Cost Allocation Plan, shared costs are to be allocated based on either employee time reported or the number of participants served in each program.*

Subsequent to our review, Hart provided additional documentation to support \$4,127 of the \$6,652 unsupported and unallowable expenditures.

Recommendations

Hart management:

15. Repay CSS \$2,525
16. Ensure that expenditures do not exceed budgeted amounts.

Actions

Hart management:

15. WS Hart intends to request for an accommodation with regard to these findings, due to the nature of our District accounting practices, policies, and procedures. More specifically, with regard to:

- 1) \$1,739 in exceeded budget amounts for personnel wages. Hart District interprets vacation pay as a wage cost, while WIA interprets the same program expense as a cost to benefits. As a result, cost overruns reported in the personnel wages line item for FY0607 mirrored an equal amount of non allocation in the personnel benefits cost category for the same fiscal.
- 2) \$353 in unsigned timecards. In these particular instances, the program participants in question were unavailable to sign their timecards at the time of payroll processing. As participant timesheets are considered legal instruments, Hart is required by federal law to execute payment for services rendered regardless of whether or not an employee has signed his/her timesheet at the time of processing. Signatures for timesheets in question were secured subsequent to this review.

- 3) \$237 in unsupported mileage claims. Hart maintained District guidelines with respect to mileage accountability reporting, which requires all participants to record beginning and final destination, in addition to total mileage accrued. Subsequent to this review, WS Hart implemented a new mileage reporting form which includes odometer readings in order to maintain County contract compliance.
- 4) \$198 in conference costs. Hart maintains that in order to invoke a literal interpretation of assigning WIA's Cost Allocation Plan, each of the District's three workforce preparation programs (WorkAbility I, Transition Partnership Program, and Workforce Investment Youth) must have benefited in some way from the conference. In fact, the Transition Partnership Program saw no direct benefit from the event. As the training in question was sponsored by WorkAbility I, upon it's conclusion, Hart's participant assigned 25 % of her eight hour work day to WIA, and 75% to WorkAbility I for each day in which she participated.

Prior Year Follow Up

Results

The prior year's monitoring report contained 12 recommendations. Hart implemented four recommendations. As previously indicated, the findings related to Recommendations 4, 7, 9, 11 and 13 were also noted during our prior monitoring review. The remaining three recommendations required the Agency to repay CSS \$9,397 and/or to work with CSS to obtain approval for equipment purchases and implement the outstanding recommendation from FY 2005-06 monitoring report.

Recommendations

Hart management:

17. Immediately repay CSS \$9,397.
18. Implement the outstanding recommendation from the prior year's monitoring reports.

Actions

Hart management:

17. Submitted a written request for an allowance with regard to this finding to the WIA -- Youth Program Manager at CSS in April of 2007. The request was subsequently forwarded to the Manager at CSS' Contract's Management Division, and is pending final review.

18. Will continue to review it's policies and procedures with regard to implementing the outstanding recommendations from the prior year's monitoring reports.